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PAYROLL PROCEDURE  
IN ALL FIELD OFFICES ON THE SOIL CONSERVATION PROGRAM  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

Temporary Service Certificate  
When to prepare, certifying,  
and by whom.

Temporary service certificates, Form  
AAA 22, will be prepared in quadruplicate in  
the State and County Offices. This form to

be prepared once each month on personnel employed under a Letter of Authori-  
zation and those on per diem W.A.E. (when actually employed) basis, and twice  
each month on personnel working on formal appointments on a per annum basis  
from this Administration. These temporary service certificates are to be  
certified by the designated officer in charge of the various State and County  
Offices. These certificates are to be forwarded to the State Administrative  
Office for the preparation of payroll vouchers.

Form 22, where received, use  
of, information to be thereon,  
Personnel Records.

After receipt of the temporary service  
certificates in the State Office, the Ad-

ministrative Officer in charge will have the  
clerk so designated prepare payroll vouchers using the Form AAA 22 as basis  
for same. The voucher shall be prepared in quintuplicate (original and four  
carbons) as outlined in the following paragraphs. The temporary service  
certificates and payroll vouchers must show at all times the Letter of  
Authorization number and the name of the person to whom issued. This number  
and name to appear on the temporary service certificate in the space provided  
for L.A. number and on the payroll voucher in the block where the words  
"Name, Grade, Designation and Total Salary Rate" appear. These payroll  
vouchers must show, in the event the time worked is less than the full pay



period, the actual dates or numbers of hours worked, and the form AAA 22 temporary service certificate must show this information according to the instructions on the reverse thereof. All designations and rates of pay, as well as the temporary or indefinite status of employees on formal per annum appointments, must be checked in the State Administrative Office before placing the name on the payroll. This check should be made against such personnel records as the Division Headquarters at Washington will have maintained in the various State Offices. This record is to be maintained current at all times by State Administrative Offices from records such as appointment notice, termination notice, etc., which shall be forwarded from the Personnel Office at Washington, D. C.

Payroll forms, which to  
use, Bureau Voucher Numbers.

For twenty names or less, use Standard  
Forms 1013-D and 1013-E. For between  
twenty and thirty names, use Standard

Forms 1013 and 1013-B. Where there are more than thirty names it will be necessary to use continuation sheets Forms 1013-A and 1013-C. All payrolls should end on Forms 1013 and 1013-B, on the reverse of which the certificate of the Administrative Officer in Charge appears. There must be attached to each carbon of payroll voucher, Form AAA 22 relating to same.

Each page should be numbered consecutively and the blanks at the top filled in as indicated. At the bottom of each voucher form should be indicated the Field Office voucher number, this number to appear on each sheet of the payroll. These voucher numbers will be preceded by the initials of the City in which the State Office is located, the initials of the City where the State Office is located will also be used for the vouchers paying the

County Office, even though this office is located at a different point from the State Office, these initials to be followed by a dash and the number assigned to this particular voucher; that is, Ra-1 (Raleigh, N. C.), Cs-1 (College Station, Texas), Au-1 (Auburn, Ala.), the next voucher should be Ra-2, etc. One separate payroll should be made for each of the appropriations and accordingly only one appropriation symbol number should appear on a particular payroll, although several State or County codes under the appropriation may appear thereon.

Listing of Names on  
Vouchers.

The names of payees must be grouped by designation, such as CAF-2, Jr. Clerk, listing thereunder in alphabetical order

all employees of this class. In the column under the heading "Retirement", no deductions are to be shown except in the case of individuals holding an appointment under Civil Service.

In view of the fact that all economy deductions have now ceased, no entry on the account should be made in the column headed "other".

Total of Vouchers.

After totalling all amount columns, the total amount for retirement deductions, preceded by "Treasurer, U. S. - Civil Service Retirement Fund", as shown on attached sample Form 1013-D, should be set down and added to the total of the "Net amount paid" column; the total amount for value of allowances in kind should be set down and subtracted from the total of the "Gross amount earned"; the resulting figure should be the same for both columns and will represent the amount which is chargeable to the appropriation and which is carried to



the face of the voucher. If there is no deduction for value of allowances in kind, the addition of the total of the retirement deductions to the total of the net amount paid will equal the total of the gross amount earned.

Coding of Vouchers.

In the next column headed "Signatures for Cash", there should show at the top, the appropriation, division symbol, and State and County Code number applying to the complete payroll.

When time is to be divided between various States and Counties, the breakdown should be shown in the "Remarks" column.

Transfer, Demotions,  
Promotions, etc.

In the column headed "Remarks", there should be shown, (in connection with new actions), the date of reporting for duty, date of oath, date of appointment, transfers, promotions, demotions, or any other change affecting the pay status. This column should also show the appointing officer who will always be the Secretary of Agriculture, these remarks to appear only where change takes effect during the current pay period or when the employee appears on the voucher for the first time. (This paragraph applies only to formal per annum appointees.)

Approval of vouchers,  
Where forwarded.

The spaces for voucher number and D. O. symbol number should be left blank, as they are to be used only by the Disbursing Officer. Original and four (4) carbons of the payroll form are to be prepared. When the payroll voucher is made up, the second carbon copy is to be forwarded by the State Office (Air Mail

Special Delivery) to the respective Division Headquarters at Washington, D. C., where it will be forwarded to the Administrative Audit Section for audit. When this has been accomplished, approval will be wired the State Office to release same, also instructing as to corrections or deletions if necessary. When this approval is received, the original and first carbon of the payroll voucher with the necessary number of copies, Form 1064, as outlined in subsequent paragraphs, will be forwarded to the Regional Disbursing Office, the carbon to be marked: "Forward to Office of Budget and Finance, Department of Agriculture, Washington, D. C.". The third carbon should be sent in to the Washington Office after payment has been made, marked; "Copy to Administrative Audit Section, 801 E Street N. W., Washington, D. C.". This will leave one yellow copy for the Field Office file.

#### SCHEDULE OF DISBURSEMENTS STANDARD FORM NO. 1064

This form is used in connection with the payroll form above discussed. Detailed instructions in regard to the various points to be filled in are as follows:

Preparation of Form 1064.      The department or establishment "Agriculture" is always indicated. Under bureau or office should be typed in "Agricultural Adjustment Administration". Date paid is left blank, and name of Regional Disbursing Officer should be typed in, also his title. Under "Location" should be typed in the City in which the Regional Disbursing Office is located. In the blank marked "Period", would be indicated the month in which it is expected that payment of vouchers listed



thereon will be made, and all schedules of disbursements must be double spaced.

Symbol number is to be filled in by the Regional Disbursing Officer. The State Office schedule number will be preceded by an abbreviation of the City in which the Regional Disbursing Office is located, followed by a dash and Figure 1, and dash followed by State abbreviations for State in which own State Office is located. The next schedule to be made up will be the same except the figure will be "2", and so on consecutively, as

At-1-NC	Da's-1-Tex.	At-1-Ala.
At-2-NC	Da's-Cs-2-Tex.	At-2-Ala.

At. (Atlanta) and Da's. (Dallas) are the Regional Disbursing Cities - 1 and 2 are consecutive numbers, and the last abbreviations are the States in which the State Office headquarters are located. The date to be inserted is the date on which the schedule is submitted to the Field Disbursing Office. Under the column headed "Disbursing Officer's Voucher Number" nothing is to be filled in. Likewise, under the column headed "For G.A.O. only". Under the column headed "Bureau of Office Voucher Number" will be typed the State and County code number assigned to the particular payroll, followed by the voucher number which is discussed above. Under the column heading "Payee" is typed "Payroll (Field) July 1-15, John Doe, et al." In the case of employees under Letter of Authorization, this will appear as "Payroll (L. A. #12345 Field)". Under the heading "symbol of Appropriation or Fund" the number of the appropriation is typed in, followed by "no", in case there are no retirement deductions. In case a voucher contains any retirement deductions, the amount of retirements should be shown in the same column. Under the heading "Amount", the figure to be filled in

is the gross total earned shown on the voucher. All vouchers listed thereon should be totaled. At the bottom of the schedule Form 1064 (original copy only), the Administrative Officer in Charge or in the event the Administrative Officer in Charge is absent and the payroll is being signed by his alternate, the name of the certifying officer should be signed and his title typed in as Administrative Officer in Charge if he so signs, or as Acting Administrative Officer in Charge if his alternate signs. The carbons need only show the typed signature of the signer.

Number of Copies Form 1064  
and where to send.

Seven copies should be made of this schedule.

The original and three carbons should be transmitted with the payroll to the Disbursing Office, retain one copy, transmitting the other two to the Washington Office with the copies of the payroll. On two of the four copies of the schedule submitted to the State Disbursing Office (third and fourth copies) should appear, either with rubber stamp or in prominent characters, the following: "Forward to Office of Budget and Finance, Department of Agriculture, Washington, D. C.".

Basis of Preparation of  
Payrolls.

The basis for preparation of the payroll will be payroll cards, (which are made up from formal appointment notification), and temporary service certificates, Form AAA 22. New appointees must not, under any circumstances, go on the payroll until the formal notifications reach the State Office. It will be important, as these notifications pass through the office, to make up payroll cards from them containing all pertinent information. In the case of extension of



appointments recommended but for which formal notifications have not yet been received, the employee cannot go on the payroll. Ordinarily, this may mean about a two weeks' delay in connection with every appointment being extended. Prompt attention to notification of extensions of appointment will eliminate this delay.

Leave accumulation and  
granting.

All personnel in the Field Offices having temporary three-months appointments are entitled to leave only as it accrues at the rate of 2-1/2 days per month. There are, however, a few employees holding indefinite appointments, such employees also being entitled to annual and sick leave with pay. Each State Office is being furnished a record of the amount of leave accrued to the credit of these employees. After this original record is furnished the leave can be computed by crediting two and one-sixth days annual leave and one and one-quarter days sick leave for each succeeding month, such leave to be granted according to Department Regulations, a copy of which is being furnished each State Office. In this connection, the Administrative Officer in charge or his alternate have authority to grant annual leave up to five days (provided the employee has that much leave to his credit) without prior approval in the Washington Office. Personnel employed under Letter of Authorization are not entitled to leave under any circumstances.

Leave without pay, Sundays  
and holidays.

With reference to leave without pay on Sundays and holidays when such days are at the beginning or end of a leave-without-pay-period, your attention is invited to Personnel Circular No. 25, under date of May 1, 1936, a copy of which is attached. Also with reference to leave without pay on the 30th or



31st day of a 31-day month, your attention is called to paragraph 18, page 9, of the Fiscal Regulations.

#### HANDLING OF ADJUSTMENTS

##### Underpayments.

In cases of all underpayments (such as resulting from deduction through error of one day too much leave without pay) the procedure is to make up a supplemental payroll, showing thereon the total amount which should have been paid, immediately followed by the amount actually paid, which is subtracted from the former figure, showing the supplemental amount due. Explanation should be made in the "Remarks" column approximately as follows: "On July 1-15, Payroll, Voucher No.\_\_\_\_\_, Field Office Voucher No.\_\_\_\_\_, deduction made through error for July 6." The voucher number can be ascertained by asking or wiring the Regional Disbursing Office.

In the case of an error being made by payment of a person, say, from July 6 to July 15, whereas the employee actually started work July 5, the same procedure should be followed.

##### Overpayments.

Overpayments, such as failure to deduct all days off of L.W.O.P., may be handled in two ways: (1) If the employee has discontinued work or his appointment has been terminated, the check should not be delivered to the employee by the Administrative Officer in Charge, but should be transmitted to Washington, with a letter of explanation. (2) In cases where the employee continues working, the check may be handed to him and deductions made from the next payroll,

both the gross and net amounts being reduced by the proper amount and explanation being made in the "Remarks" column approximately as follows:

"On July 1-15 Payroll, Voucher No.\_\_\_\_, Bureau Voucher No.\_\_\_\_, deduction should have been made for one day L.W.O.P., July 6."

Miscellaneous .

In case an employee dies between the end of the pay period and the date of receipt of the pay check, the check must be sent in to Washington, with a statement of the facts.

In case an employee who resigns, or whose appointment is terminated, fails to account for property charged to him, administrative action on his termination or resignation should not be taken by the Administrative Officer in Charge until property is returned; but if through error the termination is put through and check received by the State Administrative Officer it should be transmitted with a report to the Washington Office, advising of all facts in the case, following which advice will be furnished as to disposition of the matter. In all cases involving cancellation, or correction of a check, the check is to be sent to the Washington Office with a statement of the facts in the case.

Miscellaneous .

In case an employee dies between the end of the pay period and the date of receipt of the pay check, the check must be sent in to Washington, with a statement of the facts.

In case an employee who resigns, or whose appointment is terminated, fails to account for property charged to him, administrative action on his termination or resignation should not be taken by the Administrative Officer in Charge until property is returned; but if through error the termination



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PAYROLL POSTING PROCEDURE

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Form to be used.

Immediately upon receipt of the paid copy of the schedule of disbursements (Form 1064) from the

Regional Disbursing Office it shall be attached to the carbon copy of the payroll voucher on file in the State Office, and posting of all items shown on the voucher shall immediately be made to Form 1009 (Payroll Record Card) as outlined in the following paragraphs.

Types of Vouchers to be posted.

All items appearing on all types of payroll vouchers must be posted on the payroll record cards (Form 1009).

Formal Appointees Information Required.

In the spaces provided on the payroll record card shall be the name of the employee in full and designation, the date of birth as given on the recommendation for appointment, date of original appointment if available, sex and color. In the upper right hand corner of the record card is the space provided for the purpose of date of the present appointment under which the employee is now working. This space must show on the lines provided in this block all changes affecting the pay status of the employee, such as promotions, demotions, terminations, furloughs, etc., showing the date, grade and salary.

Fiscal year set-up of card.

It will be noted that this payroll record card

(Form 1009) is made up in divisions of fiscal years, each division beginning with July and ending with June.

Use of Various Columns.

Directly above the name "July", which designates the beginning of the fiscal year, shall be typed



nineteen hundred and thirty-seven (1937), and directly across from this in the columns provided headed "remarks" shall be typed the schedule number appearing on the schedule of disbursements (Form 1064) which is attached to the payroll voucher now being posted, also in this column on the lines provided shall be typed any information appearing in the "remarks" column of the payroll voucher, which would clearly state or reflect any condition affecting the amount of salary paid.

Gross Amount Column.

This column will show only that figure appearing in the "Gross Amount" column of the payroll voucher opposite the name of the individual on whom the account is being posted.

Retirement, Civil Service Deductions.

This column will show only that figure appearing in the "Retirement Amount" column of the payroll voucher opposite the name of the individual on whom the account is being posted. Retirement will not appear on formal W.A.E. Appointments.

Column marked "Other".

No entry will be made in this column, as this was provided for the economy deductions in force at the time these cards (Form 1009) were printed. The section of the Economy Act affecting these deductions has since been repealed.

"Net Amount Paid" Column.

This column will show only that figure appearing in the "Net Amount" column of the payroll voucher appearing opposite the name of the individual on whom the account is being posted.



"Expense" Column.

This column shall be used only for the purpose of additional information which you are not able to put in the "Remarks" column, due to lack of space.

Filing of Cards  
Form 1009.

All cards shall be filed in the State Office. The State Office cards to be at the front of file in alphabetical order. All cards for each county to be filed separate in alphabetical order. Cards on employees working under formal appointment and those employed under a Letter of Authorization may be filed together as outlined above.

Employees under Letter  
of Authorization, Infor-  
mation on heading of  
card.

The name and rate of pay shall be typed in, date of birth will not be available, date of original appointment will be the date the employee first entered on duty. It will not be necessary to show in the space provided the sex and color. In the block on the upper right of the card shall be typed in the date of L. A., number of the letter, and the rate of pay of the employee. All other entries on the payroll card shall be the same as outlined for formal appointees except in the "Retirement" column, where no entry will appear as employees working under L. A. have no retirement deductions made from their salaries, as this occurs only on personnel holding an appointment under Civil Service.

THE FIRST PART OF THE HISTORY OF THE

REIGN OF CHARLES THE FIRST

BY JOHN BURNET

IN TWO VOLUMES

LONDON

Printed by J. Sturges, at the Angel in St. Dunstons Church-yard

1724

By Authority

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